

REMARKS/ARGUMENTS

Favorable reconsideration of this application, as presently amended and in light of the following discussion, is respectfully requested.

Claims 1 and 3-24 are pending in this application. Claims 1 and 3-24 are amended; and Claims 2 and 25-31 are canceled without prejudice or disclaimer by the present amendment. The claims are amended to incorporate subject matter from claims indicated as allowable in the Office Action, and/or to correct cosmetic matters of form. No new matter is presented.

This amendment is submitted in accordance with 37 C.F.R. § 1.116 which after final rejection permits entering amendments, canceling claims, complying with any requirement of form expressly set forth in a previous Office Action, or presenting rejected claims in better form for consideration on appeal. The present amendment incorporates the subject matter of Claim 2 into Claim 1; Claim 1 into dependent Claims 4, 10 and 12; and Claims 2 and 10 into independent Claims 23 and 24. As the claimed subject matter was addressed in previous Office Actions, this amendment does not raise new issues requiring further consideration and/or search. It is therefore respectfully requested that the present amendment be entered under 37 C.F.R. § 1.116.

In the Office Action, Claims 1 and 23-27 were rejected under 35 U.S.C. §102(b) as anticipated by Page ("MAC-DSD Multi-channel Audio Connection for DSD", version 1.1, November 1, 2002 - 2004 IDS Paper Ref. "AR"); and Claims 2-22 and 28-31 were objected to as dependent upon a rejected base claim but would be allowable if rewritten in independent form including all the limitations of the base claim and any intervening claims.

Applicant appreciatively acknowledges the indication of allowable subject matter. While Applicant maintains that independent Claim 1, as previously presented, patentably

defines over Page, pending independent Claims 1, 4, 10, 12, 23 and 24 are amended to incorporate allowable subject matter to expedite prosecution of the present application.

More specifically, independent Claim 1 is amended to incorporate the subject matter of Claim 2; Claims 4, 10 and 12 are amended to be in independent form by incorporating the subject matter of Claim 1; and Claims 23 and 24 are amended to incorporate the subject matter of Claims 2 and 10, respectively. Claims 1 and 3-24 are also amended to correct minor informalities and cosmetic matters of form.

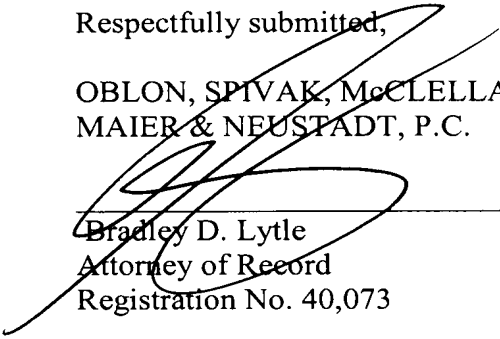
Applicant, therefore, respectfully submits that independent Claims 1, 4, 10, 12, 23 and 24 are patentable over the applied references, and are condition for formal allowance. Accordingly, it is submitted that the outstanding rejection of the claims under 35 U.S.C. § 102 be withdrawn.

Consequently, no further issues are believed to be outstanding in the present application, and the present application is believed to be in condition for formal allowance. Therefore, a Notice of Allowance is earnestly solicited.

Should the Examiner deem that any further action is necessary to place this application in even better form for allowance, the Examiner is encouraged to contact the undersigned representative at the below listed telephone number.

Respectfully submitted,

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